

# SIKKIM

## GOVERNMENT



## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

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GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 50/2023-GST/SIKKIM

Date: 29<sup>th</sup> September, 2023

#### NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department No. 66/2017-State Tax, dated the 15<sup>th</sup> November, 2017, namely: —

In the said notification, with effect from the 1<sup>st</sup> October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words and figures "other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act," shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department

